

Amendments to the Abstract:

Please replace the Abstract with the following:

A magnetic head comprises a retrieving unit [[11]] for converting magnetic information output from a recording medium into an electric signal, a writing unit [[10]] having the function of electromagnetic conversion for writing the magnetic information in the recording medium in response to the electric signal, and a first protective film [[30]] formed on the retrieving unit. A second protective film [[31]] is formed on the first protective film [[30]]. The coefficient of linear expansion of the second protective film [[31]] is reduced in comparison with that of the first protective film [[30]]. Furthermore, the first protective film is an alumina film; in contrast, the second protective film is a film made of an alumina film containing silicon oxide therein.